

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
1	Chapter 99	All Services							
2	Section 5	Construction Services							
3	Heading 9954 (Construction services)	<p>(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> <p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	0.75	0.75	<p>Provided that the central tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service hasnot been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the</p>	06/2023- Central Tax (Rate)	26.07.2023	27.07.2023	1. Inserted vide Notification No. 06/2023- Central Tax (Rate) dated 26.07.2023

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		(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	3.75	Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP; Provided also that where a registered person (landowner- promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments, -				
		(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	0.75	(i) the developer-promoter shall pay tax on supply of construction of apartments to the landownerpromoter, and (ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer- promoter to him, provided the land ownerpromoter further				

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		(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	3.75	<p>supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developerpromoter.</p> <p>Explanation. -</p> <p>(i) "developer- promoter" is a promoter who constructs or converts a building into apartments or develops a plot for sale, (ii) "landowner-promoter" is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently. (iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developerpromoter for payment of tax on apartments supplied by the landowner-promoter in such project.</p> <p>Provided also that eighty</p>				

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					percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only; Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person; Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., tax shall be paid by the promoter on value of input and input services comprising such shortfall				

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					<p>at the rate of eighteen percent on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement; (Please refer to the illustrations in annexure III)</p> <p>Explanation. - 1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall</p>				

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					<p>at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p> <p>3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].</p>				

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		<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), subitem (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p> <p>[Explanation. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-Central Tax (Rate) dated the 13th July,2022.]</p>	6	6	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 20th of May, 2019;</p> <p>Provided also that where the option is not exercised in Form at annexure IV by the 20th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised;</p> <p>Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to 20th May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.;</p>				
		<p>(if) Construction of a complex, building, civil structure or a part thereof, including,-</p> <p>(i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP,</p> <p>(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. Explanation. -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p>	9	9					

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		(Provisions of paragraph 2 of this notification shall apply for valuation of this service)							
		(ii) [*****]	[*****]	[*****]					
		(iii) 1[*****]	1[*****]	1[*****]	[*****]				
		(iv) 1[*****]	1[*****]	1[*****]					
		(v) 1[*****]	1[*****]	1[*****]					
		(va) 1[*****]	1[*****]	1[*****]					
		(vi) 1[*****]	1[*****]	1[*****]	[*****]				
		(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, 2[Union territory or a local authority].	2[6]	2[6]	[*****]				



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		(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	6					
		(ix) 1[*****]	1[*****]	1[*****]	[*****]				
		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, 1[Union territory or a local authority].	2[6]	2[6]	[*****]				
		(xi) Services by way of housekeeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under subsection (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].				
		(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), 3[(vii), (viii)], (x) and (xi) above. Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.”;	9	9	-				
4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>				11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	

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5	Heading 9961	Services in wholesale trade. Explanation-This service does not include sale or purchase of goods but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission. – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
6	Heading 9962	Services in retail trade. Explanation- This service does not include sale or purchase of goods.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
7	Heading 9963 (Accommodation, food and beverage services)	[(i) Supply of "hotel accommodation" having value of supply of a unit of accommodation <sup>1</sup> [****] less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	6		03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. The words "above one thousand rupees but" shall be omitted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022.
		(ii) Supply of "restaurant service" other than at "specified premises."	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]				
		(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. Or their licensees, whether in trains or at platforms.	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to				

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					Explanation no. (iv)]				
		(iv) Supply of "outdoor catering", at premises other than "specified premises" provided by any person other than- (a) suppliers providing "hotel accommodation" at "specified premises", or (b) suppliers located in "specified premises".	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]				
		(v) Composite supply of "outdoor catering" together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than "specified premises" provided by any person other than- (a) suppliers providing "hotel accommodation" at "specified premises", or (b) suppliers located in "specified premises".	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]				

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		(vi) Accommodation, food and beverage services other than (i) to (v) above. Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry. (b) This entry covers supply of "restaurant service" at "specified premises" (c) This entry covers supply of "hotel accommodation" having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent. (d) This entry covers supply of "outdoor catering", provided by suppliers providing "hotel accommodation" at "specified premises", or suppliers located in "specified premises". (e) This entry covers composite supply of "outdoor catering" together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing "hotel accommodation" at "specified premises", or suppliers located in "specified premises".	9	9	-]				
8	Heading 9964 (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service.	03/2022- Central Tax (Rate)	13.07.2022	18.07.2022	1. Inserted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022. 2. Substituted for item (vii) and the corresponding

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		(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.- (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]				entries relating thereto in columns (4) and (5) vide Notification No. 03/2022- Central Tax (Rate)
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]				
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]				
		[(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]";				

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		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	6	-				
		(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]				
			<b>or</b>						
			6	6	-]				
		1[(via) Transport of passengers, with or without accompanied belongings, by ropeways.]	2.5	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.[Please refer to Explanation no. (iv)]";				
		(vii) 2[Passenger transport services other than (i), (ii), (iii),(iv), (iva), (v), (vi) and (via) above.]	9	9	-				
9	Heading 9965 (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service	06/2023-Central Tax (Rate)	26.07.2023	27.07.2023	1. Substituted for the words, figures and letters "on or before the 15th March of the preceding Financial Year",

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		(ii) Transport of goods in a vessel.	2.5	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]				vide Notification No. 06/2023- Central Tax (Rate) dated 26.07.2023. 2. Inserted vide Notification No. 06/2023- Central Tax (Rate) dated 26.07.2023.
		[(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used household goods for personal use) supplied by a GTA where,-  (a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to Explanation no. (iv)]				

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		(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	2.5	<p>(1)In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)]</p> <p>(2)The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V 1[on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year]:  <b>Provided</b> that the option for the Financial Year 2022-2023 shall</p>				
			or						



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			6	6	be exercised on or before the 16th August, 2022: <b>Provided further</b> that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July, 2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August, 2022.] <b>Provided also</b> that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023: <b>Provided also</b> that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it				

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					<p>during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.</p> <p><sup>2</sup><b>[Provided also</b> that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year.]</p>				
		(iv) Transport of goods in containers by rail by any person other than Indian Railways	6	6	-				

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		(v) Transportation of natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel through pipeline.	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]				
			or						
			6	6					
		(vi) Multimodal transportation of goods. Explanation <sup>1</sup> [1] .- (a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea; (c) "multimodal transporter" means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract. [Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.]	6	6					

**GSTWORLD - TAX RATES SERVICES**

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		[(via) Transport of goods by ropeways.	2.5	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.[Please refer to Explanation no. (iv)]				
		(vii) [Goods transport services other than (i), (ii), (iii),(iv), (v), (vi) and (via) above.]	9	9	-				
10	Heading 9966 (Rental services of transport vehicles 1[with operators])	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)	03/2022- Central Tax (Rate)	13.07.2022	18.07.2022	1. Inserted vide Notification No. 03/2022- Central Tax dated 13.07.2022. 2.Inserted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022.
			or						
			6	6	-				
		1[(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	6	-]				
		(ii) Time charter of vessels for transport of goods.	2.5	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].				
(iii) Rental services of transport vehicles with [****] operators, other than (i)2[, (ia)] and (ii) above.	9	9	]-						

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
11	Heading 9967 (Supporting services in transport)	[Supporting services in transport. Explanation:This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.]	9	9	-	03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. Substituted for items (i) and (ii) and the corresponding entries relating there to in columns (4) and (5) vide Notification No. 03/2022 - Central Tax (Rate) dated 13.07.2022.
12	Heading 9968	Postal and courier services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
13	Heading 9969	Electricity, gas, water and other distribution services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
14	Section 7	Financial and related services; real estate services; and rental and leasing services.				11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
15	Heading 9971 (Financial and related services)	(i) [****]	[****]	[****]	[****]	03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. Omitted item (i) and the corresponding entries relating there to in columns (4) and (5) vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022. 2.Omitted the brackets and
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods					

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods	-				figures“(i),” vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022.
		(iv) [****]	[****]	[****]	[****]				
		(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of State tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(vi) Service of third party insurance of "goods carriage"	6	6	-				
		(vii) Financial and related services other than 2[****], (ii), (iii), [****], (v), and (vi) above.	9	9	-				
16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	Nil	-	3/2019-Central Tax (Rate)	29.03.2019	01.04.2019	1. Substituted for the word, brackets and letters "sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)", vide Notification No. 3/2019-Central Tax (Rate) dated 29th March, 2019.
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); 1[(i) (ia), (ib), (ic), (id), (ie) and (if)]. Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	Nil	-				
		(iii) Real estate services other than (i) and (ii) above.	9	9	-				
17	Heading 9973 (Leasing or rental services without operator)	1[****]	6	6	-	6/2021-Central Tax (Rate)	30.09.2021	01.10.2021	1. Omitted item (i) and the entries relating theretovide Notification No. 6/2021-Central Tax (Rate) dated 30th September, 2021. 2. Substituted for item (ii) and the entries relating theretovide Notification No. 6/2021-Central Tax (Rate) dated
		2[(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.]	9	9	-				
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods	-				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods	-				30th September, 2021.
		(v) [****]	[****]	[****]	[****]				
		(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.					
		(vii) [****]	[****]	[****]	[****]				



Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(viiia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	Same rate of State tax as applicable on supply of like goods involving transfer of title in goods					
		(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viiia) above.	9	9	-				
<b>18</b>	<b>Section 8</b>	<b>Business and Production Services</b>							
19	Heading 9981	Research and development services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
20	Heading 9982	Legal and accounting services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	2.5	-	20/2019-Central Tax (Rate)	30.09.2019	01.10.2019	1. Inserted vide Notification No. 20/2019-Central Tax (Rate) dated 30th September, 2019. 2. Substituted in item (ii), for the brackets and words "(i) above", vide Notification No. 20/2019-Central Tax (Rate) dated 30th
		1[(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	6	-]				
		(ii) Other professional, technical and business services other than 2[(i) and (ia) above] and serial number 38 below.	9	9	-				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
									September, 2019.
22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. Explanation.- For the purposes of this notification, "ebooks" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	2.5	-	13/2018- Central Tax (Rate)	26.07.2018	27.07.2018	1. Substituted for serial number 22 and the entries relating thereto, vide Notification No. 13/2018- Central Tax (Rate) dated 26th July, 2018.
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	9	-				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
23	Heading 9985 (Support services)	(i) Supply of tour operators services. Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service, <sup>1</sup> [other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)"other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] has not been taken. [Please refer to Explanation no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.	1/2018-Central Tax (Rate)	25.01.2018	25.01.2018	1. Inserted vide Notification No. 1/2018-Central Tax (Rate) dated 25th January, 2018. 2. Substituted for item (ii) and the entries relating thereto in columns (3), (4) and (5) of the Table to Notification No. 11/2017 Central Tax (Rate) dated 28th June 2017, vide Notification No. 1/2018-Central Tax (Rate) dated 25th January, 2018.
		<sup>2</sup> [(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].				
		(iii) Support services other than (i) and (ii) above.	9	9	-]				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
24	Heading 9986 1[(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]	(i) Support services to agriculture, forestry, fishing, animal husbandry. Explanation. – “Support services to agriculture, forestry, fishing, animal husbandry” mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. <sup>1</sup> [(h) *****.] (ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables. (iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil	-	06/2023-Central Tax (Rate)	26.07.2023	27.07.2023	1. Omitted sub-clause(h) "services by way of fumigation in a warehouse of agricultural produce" vide Notification No. 06/2023- Central Tax (Rate) dated 26.07.2023.

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(ii) <sup>2</sup> [Support services to] exploration, mining or drilling of petroleum crude or natural gas or both.	6	6	-				
		(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	9	-]				
25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].	2/2021-Central Tax (Rate)	02.06.2021	02.06.2021	1. Inserted vide Notification No. 2/2021-Central Tax (Rate) dated 2nd June, 2021. 2. Substituted for the word, brackets, figures and letter “ and (ia)”, vide Notification No. 2/2021-Central Tax (Rate) dated 2nd June, 2021.
		(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	2.5	-				
		<sup>1</sup> [(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.]	2.5	2.5	-]				
		(ii) Maintenance, repair and installation (except construction) services, other than (i) <sup>2</sup> [(ia) and (ib)] above and serial number 38 below.	9	9	-				
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (c) all products, other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil;	2.5	2.5	-	03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. Omitted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022. 2. Omitted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022. 3. Omitted vide Notification No. 03/2022- Central Tax (Rate) dated 13.07.2022.

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		<p>(e) <sup>1</sup>[****]</p> <p>(ea)<sup>2</sup>[****]</p> <p>(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h)<sup>3</sup>[****]</p> <p>(i) manufacture of handicraft goods. Explanation. - The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.</p>							
		<p>(ia)Services by way of job work in relation to-</p> <p>(a) manufacture of umbrella;</p> <p>(b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent.</p>	6	6					
		(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	0.75	0.75	-				
		<p>(ic) Services by way of job work in relation to bus body building;</p> <p>Explanation- For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.</p>	9	9	-				

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption.	9	9					
		(id) Services by way of job work other than 2[(i), (ia), (ib), (ic) and (ica)] above;	6	6	-				
		(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. (c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.	2.5	2.5	-				
		(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent.	6	6					
		(iii) Tailoring services.	2.5	2.5					
		(iv) Manufacturing services on physical inputs (goods) owned by others, other than 3[(i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii)] above.	9	9	-				
27	Heading 9989	<sup>1</sup> [(i)*****.]	1[*****]	1[*****]	-	6/2021-Central Tax (Rate)	30.09.2021	01.10.2021	1. Omitted item (i) and the entries relating thereto in columns (3), (4) and (5) vide Notification No. 6/2021-Central Tax (Rate) dated 30.09.2021. 2. Substituted for item(ii) and the entries relating thereto in columns (3),(4)and (5) vide Notification No. 6/2021-

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
		<sup>2</sup> [(ii)“Other manufacturing services; publishing, printing and reproduction services; material recovery services.]	9	9	-				Central Tax (Rate) dated 30.09.2021.
28	<b>Section 9</b>	<b>Community, Social and Personal Services and other miscellaneous services</b>							
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	9		11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
30	Heading 9992	Education services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
31	Heading 9993	Human health and social care services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
1[31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit(CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. Inserted vide Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022.
32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	6	-	03/2022-Central Tax (Rate)	13.07.2022	18.07.2022	1. Inserted vide Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022. 2. Inserted vide Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022.
		<sup>1</sup> [(ia)Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	6	-]				
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) <sup>2</sup> [and (ia)] above.	9	9	-]				
33	Heading 9995	Services of membership organisations.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	



Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
34	Heading 9996 (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama or planetarium.	9	9	-	6/2021-Central Tax (Rate)	30.09.2021	01.10.2021	1. Substituted for items (iii) vide Notification No. 6/2021-Central Tax (Rate) dated 30th September, 2021. 2. Substituted for items (iiia) vide Notification No. 6/2021-Central Tax (Rate) dated 30th September, 2021.
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	6	6	-				
		(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	9	-				
		<sup>1</sup> [(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below	9	9	-				
		<sup>2</sup> [(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	14	-				
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	14	-				
		(v) Gambling.	14	14	-				
		(vi) Recreational, cultural and sporting services other than (i), (ii), (iia), (iii), (iiia), (iv) and (v) above.	9	9	-				
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
36	Heading 9998	Domestic services.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	
37	Heading 9999	Services provided by extraterritorial organisations and bodies.	9	9	-	11/2017-Central Tax (Rate)	28.06.2017	01.07.2017	

Sr.No. of Notification	Chapter / Section / Heading	Description of Service	CGST Rate(%)	SGST/UTGST Rate(%)	Condition	CGST Notification No.	CGST Notification Date	Effective Date	Amendment Remarks
38	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number 1[201A of Schedule II] of the notification No. 1/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.	9	9	-	6/2021-Central Tax (Rate)	30.09.2021	01.10.2021	1. Substituted for the figures, words and letter "234 of Schedule I", vide Notification No. 6/2021-Central Tax (Rate) dated 30th September, 2021.
1[39.	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. __, dated 29th March, 2019. Explanation. - This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.	9	9		3/2019-Central Tax (Rate)	29.03.2019	01.04.2019	1. Inserted vide Notification No. 3/2019-Central Tax (Rate) dated 29th March, 2019.